

**NEW YORK STATE CORRECTIONAL OFFICERS
& POLICE BENEVOLENT ASSOCIATION, INC.**

**Report on Agreed Upon Procedures –
Accounting Transactions and Procedures Review
Under NYSCOPBA Constitution and By-Laws
(Article XVI Duties of Officers, Part C. Treasurer, Paragraph 4)**

For the Three Months Ended June 30, 2019

**NEW YORK STATE CORRECTIONAL OFFICERS
& POLICE BENEVOLENT ASSOCIATION, INC.**

Table of Contents

	Page
Agreed Upon Procedures Report	1
Summary of Procedures Applied and Results	
I) Bank Accounts	
Bank reconciliation's	2
Deposits	2
Disbursements	2
II) PAC Funds	3
III) Payroll	3
IV) Sectors	4
V) General Ledger Accounting System	4 - 5
SUMMARY OF MANAGEMENT ADVISEMENTS	6

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November 26, 2019

Executive Board and Membership Representatives
New York State Correctional Officers & Police Benevolent Association, Inc.
Albany, NY 12209

We have performed procedures outlined in the attached report agreed to by the Treasurer of the New York State Correctional Officers & Police Benevolent Association, Inc. on behalf of the Executive Board and Members designed to meet the Treasurer's requirement under the Constitution and By-laws Article XVI, Duties of Officers, Part C. Treasurer, Paragraph 4 to provide a quarterly review of the expenditures, accounting controls, documentation and operating activity of the New York State Correctional Officers & Police Benevolent Association, Inc. The agreed to procedures were applied to accounting and operating data and transaction covering the three months ended June 30, 2019.

This agreed upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The application, inference and evaluation of these procedures are solely the responsibility of management, and we make no representation regarding the procedures applied, except for the results presented. If we had performed additional procedures or if we had conducted an audit in accordance with generally accepted auditing standards, matters in addition to any findings that may result from the procedures performed, might have come to our attention and been reported to you.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the financial results of the New York State Correctional Officers & Police Benevolent Association, Inc. Accordingly, we do not express such an opinion.

This report is solely intended for the use of the Executive Board and the Membership Representatives of the New York State Correctional Officers & Police Benevolent Association, Inc. and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purpose.



Leyden & Yule, LLP

**NEW YORK STATE CORRECTIONAL OFFICERS
& POLICE BENEVOLENT ASSOCIATION, INC.**

SUMMARY OF PROCEDURES APPLIED AND RESULTS

FOR THE THREE MONTHS ENDED JUNE 30, 2019

I) Bank Accounts – except PAC Funds

Procedure BANK RECONCILIATION'S: All NYSCOPBA bank reconciliations reviewed for accuracy and timeliness of reconciliation to maintain integrity and control.

Results:

- 1) All reconciliations were reviewed and traced to the General Ledger. No exceptions were found.
- 2) All monthly bank reconciliation's were timely prepared following month end. Clerical accuracy of the reconciliation and supporting schedules were reviewed. No exceptions were found.

Procedure DEPOSITS: All deposits to bank are to be traced to deposit records and the General Ledger. Review one month's supporting documentation.

Results:

- 1) During the three months ended June 30, 2019 a total of 65 deposits, transfers or wires totaling \$1,197,918 were recorded in the General Operating Account. All transactions were traced to bank records and General Ledger coding and recording. No exceptions were found.
- 2) Supporting documentation of all June 2019 deposits were reviewed. No exceptions were found.

Procedure DISBURSEMENTS: A representative sample of expenditures disbursed during the period in review are to be traced to proper documentation, cancelled checks, bank records and the General Ledger.

Results:

- 1) During the three months ended June 30, 2019 a total of 1,019 checks, transfers or wires totaling \$4,043,149, excluding payroll, were disbursed from the General Account. A total of 52 items were selected for review. The selected sample represented a total of \$1,565,876, which was 39% of the total disbursed during the three months ended June 30, 2019. The payroll transfers during the period were tested under the payroll activity procedures. The selected transactions were traced to supporting documentation, cancelled checks, wire transfers, bank records and General Ledger coding and recording. No exceptions were found.

**NEW YORK STATE CORRECTIONAL OFFICERS
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SUMMARY OF PROCEDURES APPLIED AND RESULTS

FOR THE THREE MONTHS ENDED JUNE 30, 2019

II) PAC Funds

Procedure PAC Funds: PAC Fund activity is to be reconciled to custodian bank statements, transfers from the General Operating Account Funds are to be verified as received, and expenditures disbursed during the period traced to cancelled checks.

Results:

- 1) All transactions in the custodian account and transfers from the General Operating Account was reconciled to custodian bank statements. No exceptions were found. Note: PAC Fund activity is reported separately and is not included in the general operating accounting of NYSCOPBA. During the three months ended June 30, 2019 a total of \$75,000 was transferred to the PAC Account. A total of \$34,000 was disbursed from the PAC account. Listing of transfers and disbursements funds for the first quarter were traced to deposits and cancelled checks on the PAC account bank statements. No exceptions were found.

III) Payroll

Procedure PAYROLL: Payroll postings and recordings are to be reviewed for accuracy and timely recording.

Results:

- 1) Payrolls for the three months ended for June 30, 2019 (6 pay-dates) were selected and reviewed for completeness and accuracy. All related transfers and transactions were traced to General Ledger recording and coding, bank statements and supporting documentation. No exceptions were found.
- 2) Total payroll recorded in the General Ledger accounting system was reconciled to year to date reports from the payroll service. No exceptions were found.
- 3) The payroll selected, June 19, 2019, was reviewed in detail for employee accuracy and inclusion. No exceptions were found.

**NEW YORK STATE CORRECTIONAL OFFICERS
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SUMMARY OF PROCEDURES APPLIED AND RESULTS

FOR THE THREE MONTHS ENDED JUNE 30, 2019

IV) Sectors

Procedure SECTORS: Sector bookkeeping, funding agreements, reimbursements and operations are being maintained in compliance with written procedures.

Results:

- 1) Accounting staff was queried regarding on-going compliance and sector accounting activity. No incidences of material exception to procedures were noted.
- 2) Sector reimbursements are included in the General Account disbursement sample testing.
- 3) The following exceptions were found:
Several checks have been clearing with one or an unauthorized signature and no documentation of file. The Treasurer has been notified and the required second signature and documentation will be obtained.

V) General Ledger Accounting System

Procedure GENERAL LEDGER: The General Ledger Accounting System should provide detailed accounting by Board designated "cost centers", budget to actual monitoring, and provide reliable detail of operations by cost categories and ensure the reliability of membership representative provided financial reports.

- 1) All recorded transactions during the three months ended June 30, 2019 were scanned and randomly checked for proper account postings and cost center designation. No material exceptions were found to deviate from proper posting and cost center designation.
- 2) All cost center line items in the approved 2019 NYSCOPBA budget were traced to the proper cost center and category in the General Ledger System.
- 3) Monthly accruals for the quarter for Union Leave were traced to calculations. No exceptions were found.
- 4) All equipment requiring capitalization and appropriate depreciation entries were traced back to supporting documentation. No exceptions were found. No exceptions were found.

**NEW YORK STATE CORRECTIONAL OFFICERS
& POLICE BENEVOLENT ASSOCIATION, INC.**

SUMMARY OF PROCEDURES APPLIED AND RESULTS

FOR THE THREE MONTHS ENDED JUNE 30, 2019

Procedure GENERAL LEDGER: continued

- 5) Accounts Payable balances were tested against individual vendor balances to ensure accuracy of recorded liability.
- 6) Cash activity was reviewed as a comparison to the 1st quarter 2019 for unusual items or specific inclusions. No items identified.

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**NEW YORK STATE CORRECTIONAL OFFICERS
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SUMMARY OF MANAGEMENT ADVISEMENTS

FOR THE THREE MONTHS ENDED JUNE 30, 2019

Sectors

The accounting department is maintaining a list of sectors that have received funding. As of November 26, 2019, receipts have not been received from various Sectors in the 1st and 2nd quarters 2019. This list is reviewed monthly by the Treasurer.

All Sectors should submit the required documentation to the accounting department on a timely basis.

During the second quarter review of sector expenses, the following eight sectors were tested. Disbursements over 45 days old missing documentation were cleared by the Treasurer. The total of the cleared disbursements of the tested sectors are as follows:

Bedford Hills - \$0
Eastern - \$37
Fishkill - \$0
Fivepoints - \$102
Riverview - \$0
Sullivan - \$0
Taconic - \$125
Washington - \$100

The Treasurer also cleared all other disbursements over 45 days old missing documentation. Sectors with cleared missing documents totaling more than \$1,000 during the 2nd quarter of 2019 are as follows:

Bare Hill - \$2,235
Cape Vincent - \$1,519
Collins - \$1,529

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NEW YORK STATE CORRECTIONAL OFFICERS & POLICE BENEVOLENT ASSOCIATION, INC.

SUMMARY OF PAC FUNDS

QUARTER ENDED JUNE 30, 2019

OPENING BALANCE 4-1-19	\$182,448.95
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TRANSFERS TO PAC ACCOUNT 4-1-19 TO 6-30-19	\$75,000.00
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DISBURSEMENTS FROM PAC ACCOUNT 4-1-19 TO 6-30-19, PER LISTING	\$34,000.00
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ENDING BALANCE 3-31-19	\$223,448.95
	=====

PAC BANK ACCOUNT BALANCE 06-31-19	\$226,948.95
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DEPOSIT IN TRANSIT	\$0.00
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OUTSTANDING CHECK - 1ST QTR	\$1,000.00
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OUTSTANDING CHECK - 2ND QTR	\$2,500.00
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ADJUSTED PAC BANK ACCOUNT BALANCE 6-30-19	\$223,448.95
	=====

ADJUSTED DIFFERENCE:	\$0.00
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NEW YORK STATE CORRECTIONAL OFFICERS & POLICE BENEVOLENT ASSOCIATION, INC.

CASH SUMMARY

QUARTER ENDED JUNE 30, 2019

	<u>BALANCE</u> 6/30/2019	<u>BALANCE</u> 3/31/2019	<u>CHANGE</u>	<u>% CHANGE</u>
OPERATING ACCOUNT KEY BANK	\$ 1,256,786	\$ 800,599	\$ 456,188	57%
RBC BOND INVESTMENTS	\$ 5,979,153	\$ 5,978,097	\$ 1,057	0%
SECTOR MASTER ACCOUNT	\$ 80,000	\$ 80,000	\$ -	0%
PAC FUND	\$ 223,449	\$ 182,449	\$ 41,000	22%
RAINY DAY FUND	\$ 601,305	\$ 336,637	\$ 264,668	79%
LEGAL DEFENSE FUND	\$ 868,391	\$ 743,870	\$ 124,521	17%
LEGAL DEFENSE BOND INVESTMENTS	\$ 1,754,009	\$ 1,754,001	\$ 8	0%
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TOTALS	\$ 10,763,093	\$ 9,875,652	\$ 887,441	9%
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NEW YORK STATE CORRECTIONAL OFFICERS & POLICE BENEVOLENT ASSOCIATION, INC.

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED JUNE 30, 2019

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
04/03/2019		Deposit			
	NYS Controller	Admin Mbr Dues			
	NYS Controller	Legal Defense Fund			
	NYS Controller	Rainy Day Fund			
		1000 - General Operating - Key Bank			
		4410 - Administrative Payroll	10,182.70		
		4425 - Legal Defense Fund Dues	450.00		
		4430 - Rainy Day Fund Dues	900.00		
			<u>11,532.70</u>		Y
04/01/2019		Retired Mbr Dues Deduction #3			
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #3			
		1000 - General Operating - Key Bank			
		4660 - Retired Members Dues	37.53		
			<u>37.53</u>		Y
04/01/2019		Retired Mbr Dues Deduction #4			
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #4			
		1000 - General Operating - Key Bank			
		4660 - Retired Members Dues	41,183.50		
			<u>41,183.50</u>		Y
04/01/2019		Retiree Dental			
	NYS and Local Retirement Systems	Retiree Dental			
		1000 - General Operating - Key Bank			
		5688 - Retiree vision	16.51		
			<u>16.51</u>		Y
04/01/2019		Retiree Dental			
	NYS and Local Retirement Systems	Retiree Dental			
		1000 - General Operating - Key Bank			
		5688 - Retiree vision	151,977.65		
			<u>151,977.65</u>		Y
04/01/2019		Retiree Vision			
	NYS and Local Retirement Systems	Retiree Vision			
		1000 - General Operating - Key Bank			
		5688 - Retiree vision	29.76		
			<u>29.76</u>		Y
04/01/2019		Retiree Vision			
	NYS and Local Retirement Systems	Retiree Vision			
		1000 - General Operating - Key Bank			
		5688 - Retiree vision	38,356.05		
			<u>38,356.05</u>		Y
04/01/2019		Admin Charges 3/15/19- 3/28/19			
	Roswell Park Cancer Inst	Admin Charges 3/15/19- 3/28/19			
		1000 - General Operating - Key Bank			
		4415 - Institutional Payroll	282.60		
			<u>282.60</u>		Y
04/04/2019		April Rent			
	Rehabilitation Support Services, Inc.	April Rent			
		1000 - General Operating - Key Bank			
		4750 - Rental Income/Building	2,800.00		
			<u>2,800.00</u>		Y
04/04/2019		April Rent			
	Equinox	April Rent			
		1000 - General Operating - Key Bank			
		4750 - Rental Income/Building	4,568.00		
			<u>4,568.00</u>		Y
04/11/2019		Deposit			
	NYS Controller	Inst Mbr Dues			
		1000 - General Operating - Key Bank			
		4415 - Institutional Payroll	474,005.89		
	NYS Controller	Legal Defense Fund			
	NYS Controller	Rainy Day Fund			
		4425 - Legal Defense Fund Dues	20,490.00		
		4430 - Rainy Day Fund Dues	40,980.00		
			<u>535,475.89</u>		Y
04/08/2019		February EA ADJ Room Rental Fees			
	Desmond	February EA ADJ Room Rental Fees			
		1000 - General Operating - Key Bank			
		5776 - Meals	324.00		
			<u>324.00</u>		Y
04/10/2019		EE FSA			
	PayChex	EE FSA			
		1000 - General Operating - Key Bank			
		2460 - FSA/HRA account	5.79		
			<u>5.79</u>		Y
04/11/2019		ADJ Sexual Harrassment Training Workplace			
	Fred Pryor Seminars	ADJ Sexual Harrassment Training Workplace			
		1000 - General Operating - Key Bank			
		6120 - Training/Seminars/Regional Meet (CSS, etc.	20.51		
			<u>20.51</u>		Y
04/12/2019		Admin Fees February & March			
	AFLAC	Admin Fees February			
	AFLAC	Admin Fees March			
		1000 - General Operating - Key Bank			
		1201 - Miscellaneous Receivable	1,146.99		
		1201 - Miscellaneous Receivable	1,153.46		
			<u>2,300.45</u>		Y
04/15/2019		Admin Charges 3/29/19- 4/11/19			
		1000 - General Operating - Key Bank			

NEW YORK STATE CORRECTIONAL OFFICERS & POLICE BENEVOLENT ASSOCIATION, INC.

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED JUNE 30, 2019

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
	Roswell Park Cancer Inst	Admin Charges 3/29/19- 4/11/19	4415 · Institutional Payroll	282.60	
			282.60		Y
04/17/2019		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Admin Mbr Dues	4410 · Administrative Payroll	10,202.89	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	452.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	904.00	
			11,558.89		Y
04/16/2019		Deposit	1000 · General Operating - Key Bank		
	PayChex	EE FSA	2460 · FSA/HRA account	58.65	
			58.65		Y
04/16/2019		Deposit	1000 · General Operating - Key Bank		
	RBC Wealth Management	Deposit Investment Acct Interest - National Rural UI	1250 · Interest Receivable	1,050.00	
			1,050.00		Y
04/22/2019		ADJ Main Office Garbage Removal & Contamination	1000 · General Operating - Key Bank		
	Rehabilitation Support Services, Inc.	ADJ Main Office Garbage Removal & Contamination	8054 · Garbage Removal	220.00	
			220.00		Y
04/25/2019		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Inst Mbr Dues	4415 · Institutional Payroll	472,707.25	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	20,434.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	40,868.00	
			534,009.25		Y
05/01/2019		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Admin Mbr Dues	4410 · Administrative Payroll	10,183.34	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	450.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	900.00	
			11,533.34		Y
04/30/2019		Admin Charges 4/12/19- 4/25/19	1000 · General Operating - Key Bank		
	Roswell Park Cancer Inst	Admin Charges 4/12/19- 4/25/19	4415 · Institutional Payroll	282.60	
			282.60		Y
04/30/2019		Retiree Dental	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retiree Dental	5688 · Retiree vision	16.51	
			16.51		Y
04/30/2019		Retiree Dental	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retiree Dental	5688 · Retiree vision	155,901.93	
			155,901.93		Y
04/30/2019		Retiree Vision	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retiree Vision	5688 · Retiree vision	16.68	
			16.68		Y
04/30/2019		Retiree Vision	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retiree Vision	5688 · Retiree vision	45,343.83	
			45,343.83		Y
04/30/2019		Retired Mbr Dues Deduction # 5	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction # 5	4660 · Retired Members Dues	37.53	
			37.53		Y
04/30/2019		Retired Mbr Dues Deduction # 6	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction # 6	4660 · Retired Members Dues	41,321.11	
			41,321.11		Y
04/30/2019		Goldman Sachs 3% Bond interest	1000 · General Operating - Key Bank		
	RBC Wealth Management	Goldman Sachs 3% Bond interest	1250 · Interest Receivable	9,000.00	
			9,000.00		Y
05/01/2019		May Rent	1000 · General Operating - Key Bank		
	Rehabilitation Support Services, Inc.	May Rent	4750 · Rental Income/Building	2,800.00	
			2,800.00		Y
05/09/2019		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Inst Mbr Dues	4415 · Institutional Payroll	475,015.33	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	20,537.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	41,074.00	
			536,626.33		Y
05/06/2019		May Rent	1000 · General Operating - Key Bank		
	Equinox	May Rent	4750 · Rental Income/Building	4,568.00	
			4,568.00		Y
05/06/2019		Admin Fees Reimbursement 1/1/19- 4/30/19	1000 · General Operating - Key Bank		

NEW YORK STATE CORRECTIONAL OFFICERS & POLICE BENEVOLENT ASSOCIATION, INC.

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED JUNE 30, 2019

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
	Norvest Financial Services	Admin Fees Reimbursement 1/1/19- 4/30/19	1201 · Miscellaneous Receivable	16,000.00	
	Norvest Financial Services	Admin Fees Reimbursement 1/1/19- 4/30/19 - over	4800 · Miscellaneous Income	(693.50)	
				15,306.50	Y
05/06/2019		Apple 2.4% Bond - Interest	1000 · General Operating - Key Bank		
	RBC Wealth Management	Apple 2.4% Bond - Interest	1250 · Interest Receivable	7,200.00	
				7,200.00	Y
05/15/2019		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Admin Mbr Dues	4410 · Administrative Payroll	10,222.44	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	454.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	908.00	
				11,584.44	Y
05/13/2019		Washington	1000 · General Operating - Key Bank		
	Howell, Joseph A.	Washington	2430 · Suspense-Sector Regular Funds	24.02	
				24.02	Y
05/13/2019		Admin Charges 4/26/19- 5/9/19	1000 · General Operating - Key Bank		
	Roswell Park Cancer Inst	Admin Charges 4/26/19- 5/9/19	4415 · Institutional Payroll	282.60	
				282.60	Y
05/16/2019		Deposit Investment Acct Interest - National Rural Ut	1000 · General Operating - Key Bank		
	RBC Wealth Management	Deposit Investment Acct Interest - National Rural Ut	1250 · Interest Receivable	1,312.50	
				1,312.50	Y
05/23/2019		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Inst Mbr Dues	4415 · Institutional Payroll	2,067,370.65	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	23,627.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	47,254.00	
				2,138,251.65	Y
05/20/2019		Admin Fees April	1000 · General Operating - Key Bank		
	AFLAC	Admin Fees April	1201 · Miscellaneous Receivable	1,160.01	
				1,160.01	Y
05/28/2019		Admin Charges 5/10/19- 5/23/19	1000 · General Operating - Key Bank		
	Roswell Park Cancer Inst	Admin Charges 5/10/19- 5/23/19	4415 · Institutional Payroll	282.60	
				282.60	Y
05/29/2019		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Admin Mbr Dues	4410 · Administrative Payroll	51,050.83	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	733.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	1,466.00	
				53,249.83	Y
05/28/2019		Admin Fees May	1000 · General Operating - Key Bank		
	AFLAC	Admin Fees May	1201 · Miscellaneous Receivable	1,166.01	
				1,166.01	Y
05/31/2019		Harbourne Ck 3048 Refund	1000 · General Operating - Key Bank		
	Feldman, Kleidman, Coffey, Sapp & Regenb	Harbourne Ck 3048 Refund	5822 · Defense Attorneys	3,527.50	
				3,527.50	Y
05/31/2019		Retired Mbr Dues Deduction # 7	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction # 7	4660 · Retired Members Dues	37.53	
				37.53	Y
05/31/2019		Retiree Dental	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retiree Dental	5688 · Retiree vision	16.51	
				16.51	Y
05/31/2019		Retiree Vision	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retiree Vision	5688 · Retiree vision	16.68	
				16.68	Y
05/31/2019		Retiree Dental	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retiree Dental	5688 · Retiree vision	155,862.74	
				155,862.74	Y
05/31/2019		Retiree Vision	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retiree Vision	5688 · Retiree vision	45,343.83	
				45,343.83	Y
05/31/2019		Retired Mbr Dues Deduction # 8	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction # 8	4660 · Retired Members Dues	41,333.62	
				41,333.62	Y
06/06/2019		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Inst Mbr Dues	4415 · Institutional Payroll	512,721.22	

NEW YORK STATE CORRECTIONAL OFFICERS & POLICE BENEVOLENT ASSOCIATION, INC.

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED JUNE 30, 2019

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	20,491.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	40,992.00	
			<u>574,194.22</u>	Y	Y
06/05/2019		June Rent	1000 · General Operating - Key Bank		
	Rehabilitation Support Services, Inc.	June Rent	4750 · Rental Income/Building	2,800.00	
			<u>2,800.00</u>	Y	Y
06/05/2019		Northern Region Golf Tournament	1000 · General Operating - Key Bank		
	Gilbo, Frank	Northern Region Golf Tournament	5931-2 · "SAP"-Assoc.Level	985.00	
			<u>985.00</u>	Y	Y
06/05/2019		Northern Region Golf Tournament	1000 · General Operating - Key Bank		
		Northern Region Golf Tournament	5931-2 · "SAP"-Assoc.Level	4,175.00	
			<u>4,175.00</u>	Y	Y
06/07/2019		June Rent	1000 · General Operating - Key Bank		
	Equinox	June Rent	4750 · Rental Income/Building	4,568.00	
			<u>4,568.00</u>	Y	Y
06/10/2019		Admin Charges 5/24/19- 6/6/19	1000 · General Operating - Key Bank		
	Roswell Park Cancer Inst	Admin Charges 5/24/19- 6/6/19	4415 · institutional Payroll	3,873.49	
			<u>3,873.49</u>	Y	Y
06/12/2019		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Admin Mbr Dues	4410 · Administrative Payroll	11,336.78	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	464.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	928.00	
			<u>12,728.78</u>	Y	Y
06/13/2019		Deposit	1000 · General Operating - Key Bank		
	PayChex	EE FSA Refund	2460 · FSA/HRA account	35.00	
			<u>35.00</u>	Y	Y
06/20/2019		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Inst Mbr Dues	4415 · Institutional Payroll	512,432.83	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	20,467.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	40,934.00	
			<u>573,833.83</u>	Y	Y
06/17/2019		REFUND Mohawk SSF - Ride for Missing and Expir	1000 · General Operating - Key Bank		
	SC Mohawk	REFUND Mohawk SSF - Ride for Missing and Expir	5924 · Special Sector Funding	500.00	
			<u>500.00</u>	Y	Y
06/18/2019		Deposit Investment Acct Interest - National Rural Ut	1000 · General Operating - Key Bank		
	RBC Wealth Management	Deposit Investment Acct Interest - National Rural Ut	1250 · Interest Receivable	1,312.50	
			<u>1,312.50</u>	Y	Y
06/24/2019		Admin Charges 6/7/19- 6/20/19	1000 · General Operating - Key Bank		
	Roswell Park Cancer Inst	Admin Charges 6/7/19- 6/20/19	4415 · Institutional Payroll	575.61	
			<u>575.61</u>	Y	Y
06/26/2019		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Admin Mbr Dues	4410 · Administrative Payroll	11,436.04	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	467.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	934.00	
			<u>12,837.04</u>	Y	Y
06/25/2019		Federal National Mtg Assn bond - Interest	1000 · General Operating - Key Bank		
	RBC Wealth Management	Federal National Mtg Assn bond - Interest	1250 · Interest Receivable	5,500.00	
			<u>5,500.00</u>	Y	Y
			<u>5,817,415.23</u>		
		JUNE 2019 TESTED	1,197,918.47		
			21%		
		100% OF DEPOSITS TRACED TO GENERAL LEDGER			

NYSOPBA SUMMARY OF OPERATING DISBURSEMENTS

CASH ACCOUNT ACTIVITY FROM APRIL 1 TO JUNE 30, 2019

AMOUNT	INTERVALS	NUMBER OF TRANSACTIONS	% OF DOLLAR OF TRANSACTIONS	% OF NUMBER OF TRANSACTIONS	TESTING OF DOLLAR OF TRANSACTIONS	NUMBER OF TRANSACTIONS
\$1,129,721.30	> \$500,000	1	27.9%	0.1%	\$ 1,129,721.30	1
\$1,328,118.05	>\$100,000 < \$500,000	7	32.8%	0.7%	\$ 190,379.97	1
\$284,373.55	>\$50,000 < \$100,000	4	7.0%	0.4%	\$ 64,697.49	1
\$410,270.27	>\$25,000 < \$50,000	11	10.1%	1.1%	\$ 62,997.62	2
\$20,000.00	>\$20,000 < \$25,000	1	0.5%	0.1%	\$ 20,000.00	1
\$66,030.66	>\$15,000 < \$20,000	4	1.6%	0.4%	\$ 16,237.50	1
\$101,744.88	>\$10,000 < \$15,000	9	2.5%	0.9%	\$ 21,786.36	2
\$39,512.25	>\$7,500 < \$10,000	5	1.0%	0.5%	\$ 7,500.00	1
\$94,775.68	>\$5,000 < \$7,500	16	2.3%	1.6%	\$ 10,434.41	2
\$137,500.30	>\$2,500 < \$5,000	39	3.4%	3.8%	\$ 16,411.43	5
\$40,809.86	>\$2,000 < \$2,500	19	1.0%	1.9%	\$ 4,228.95	2
\$76,490.83	>\$1,500 < \$2,000	45	1.9%	4.4%	\$ 6,648.08	4
\$80,685.63	>\$1,000 < \$1,500	69	2.0%	6.8%	\$ 4,762.06	4
\$38,732.95	>\$750 < \$1,000	45	1.0%	4.4%	\$ 3,452.12	4
\$60,698.32	>\$500 < \$750	103	1.5%	10.1%	\$ 3,526.36	6
\$99,456.48	>\$250 < \$500	306	2.5%	30.0%	\$ 2,071.40	7
\$28,039.01	>\$100 < \$250	167	0.7%	16.4%	\$ 885.66	6
\$6,189.37	< \$100	168	0.2%	16.5%	\$ 135.33	2
\$ 4,043,149.39		1,019	100%	100%	1,565,876.04	52
					38.7%	5.1%

NEW YORK STATE CORRECTIONAL OFFICERS & POLICE BENEVOLENT ASSOCIATION, INC.

AGREED UPON PROCEDURES - DISBURSEMENT TESTING FOR THE QUARTER ENDED JUNE 30, 2019

CHECK NUMBER	DATE	PAYEE	DESCRIPTION	AMOUNT	REVIEWED CANCELLED CHECK/AUTO WID	TRACED TO BANK STATEMENT	REVIEWED DOCUMENTATION	NOTES
101803	08/24/2019	Department of Correctional Services	Union Leave 10/18-3/27/19 & ADJ Sick Leave Elbo	1,129,721.30	Y	Y	Y	
100878	04/02/2019	Nonvest Financial Services	Refree Vision & Refree Dental	190,376.67	Y	Y	Y	
101073	08/27/2019	Moore Insurance Agency, Inc.	Policy Renewal 2019-2020	64,897.49	N	N	Y	CHECK OUTSTANDING
101116	05/01/2019	Halo Branded Solutions Inc	Various Invoices	36,471.50	Y	Y	Y	
100871	04/02/2019	JOB Specialties, Inc.	Various Promotional	27,526.12	Y	Y	Y	
101508	08/11/2019	Boys and Girls Club of Schenectady	2019 New York State Youth Of the Year Sponsor	20,000.00	Y	Y	Y	
101835	08/26/2019	Nonvest Financial Services	Caplity Insurance 3rd Qtr 2019	18,237.50	N	N	Y	CHECK OUTSTANDING
Auto W/D	04/30/2019	Blue Shield Of Northeastern New York	May EE Insurance Premium	11,657.97	Y	Y	Y	
100989	04/06/2019	Lambert Consulting Services	Hosted Exchange & Worry Free Server Maintenance/ Desktop Care	10,128.39	Y	Y	Y	
100986	04/19/2019	Gameray Communications	Coordinated Communications Campaign Services Monthly Retainer 4/18/19- 5/15/19	7,500.00	Y	Y	Y	
Auto W/D	08/03/2019	Playboy Bowls Inc.	Equipment Rental Mail Machine 6/20/19 - 8/19/19	5,434.41	Y	Y	Y	
101100	04/30/2019	Mohawk Valley Elite	SAP/LE Regional PR Mohawk Valley Elite	5,000.00	Y	Y	Y	
101586	06/19/2019	Satewide Public Affairs Inc.	Lobbying Rabliner July	4,583.33	N	N	Y	CHECK OUTSTANDING
101283	05/14/2019	NYS Corrections Emerald Society Pipe Band	SAP/ NYS CES Pipe Band Donation	3,500.00	Y	Y	Y	
100958	04/19/2019	ACR of WNY	March EA	3,251.50	Y	Y	Y	
101367	06/22/2019	Mazzella, Michael	VP 5/6/19- 5/17/19	2,576.90	Y	Y	Y	
101008	04/22/2019	GPF #1328 - Adaptive Sports	Advertising/ Team Albany Adaptive Sports Program	2,500.00	Y	Y	Y	
101113	04/30/2019	Hammon, John	LE VP 4/22/19- 5/4/19	2,228.95	Y	Y	Y	
101062	04/24/2019	New Windsor Little League	Mid-Hudson Regional PR / Field Repairs	2,000.00	Y	Y	Y	
101570	08/17/2019	Luther, David L.	VP 6/31/9- 8/14/19 & CPOE Meeting Expenses	1,920.66	Y	Y	Y	
101371	06/22/2019	Sellers, William	SS 4/22/19- 5/16/19	1,678.32	Y	Y	Y	
100937	04/09/2019	Brunelle, Ricky	BA 3/11/19- 4/11/19	1,644.04	Y	Y	Y	
101396	05/30/2019	Vidolke, David	SS 5/01/19- 5/31/19	1,507.06	Y	Y	Y	
101559	08/13/2019	Sumnera, Christopher M.	Recording Secretary 6/21/9- 6/14/19	1,353.66	Y	Y	Y	
101520	08/11/2019	Interactive Media Consulting	Computer Supplies & Updates - Filing PDF DL Issues & Updating Design	1,235.00	Y	Y	Y	
100887	04/04/2019	Advanced Property Management	Main Office Cleaning Services	1,171.80	Y	Y	Y	
PRV 0805/19	08/05/2019	Christien, Alfred	LE BA 5/19/19- 5/23/19	1,001.57	Y	Y	Y	
Auto W/D	04/30/2019	CDPHP Universal Benefits Inc.	May EE Dental Premium	883.24	Y	Y	Y	
101353	08/20/2019	Quinn- Moore, Katherine	SS 4/24/19- 5/14/19	928.86	Y	Y	Y	
101476	06/05/2019	New Horizons	SS Miller Adobe In Design	790.00	Y	Y	Y	
101582	06/19/2019	L2	Computer Supplies & Updates - NY Private File VoiamMapping	750.00	Y	Y	Y	
Auto W/D	08/08/2019	Reckspace Holding	June Housing	725.70	Y	Y	Y	
101489	08/05/2019	Valente, Daniel	SS 4/17/19- 5/23/19	654.90	Y	Y	Y	
100918	04/03/2019	Short, Maria	Scholarship 2018	600.00	Y	Y	Y	
101243	05/09/2019	Trontsky, Edmund	May EA	545.78	Y	Y	Y	
101459	04/24/2019	Young, Kenneth	Valor Award	500.00	Y	Y	Y	
101395	05/22/2019	St Anthony's St Agnes Church	LE Regional PR/ Donation St Agnes St. Anthony	500.00	N	N	Y	CHECK OUTSTANDING
100933	08/28/2019	West Seneca Baseball Association	Western Regional PR / West Seneca Baseball Association	375.00	N	N	Y	CHECK OUTSTANDING
101651	05/08/2019	Dev/bo, Chris	Retirement Award	330.00	N	N	Y	
101333	05/08/2019	Rowe, Donald	May EA	280.00	Y	Y	Y	
100873	04/22/2019	Chitas Corporation	Building Rugs Various Invoices	289.15	Y	Y	Y	
Auto W/D	05/07/2019	Time Warner Cable	Western Regional Office 4/23/19- 6/22/19	287.25	Y	Y	Y	
101400	08/03/2019	West Albany Volunteer Fire Co. No 2 Inc.	ATA Meeting Expense	250.00	Y	Y	Y	
101462	08/04/2019	Pride Center of the Capital Region	Association S&P / Pride Center	250.00	Y	Y	Y	
101626	08/24/2019	Vavone, Nathan D	OST Onsite 6/24/19	204.16	N	N	Y	CHECK OUTSTANDING
100947	04/11/2019	Gordon, Kaye	Gilevance & Legal Cmle 4/11/19	183.32	Y	Y	Y	
101178	05/08/2019	Crosby, James	May EA	170.60	Y	Y	Y	
101369	05/22/2019	Radisson Hotel Rochester Airport	LE BA Trotter 5/21/19	125.40	Y	Y	Y	
100907	04/04/2019	West United Communications	831809	102.18	Y	Y	Y	
101214	05/14/2019	Falconer Kids Wrestling	Western Regional PR / Falconer Kids Wrestling	100.00	Y	Y	Y	
101615	08/24/2019	Rheinheimer, Richard	Dues Refund 3 Pds	90.48	Y	Y	Y	
101004	04/22/2019	Ed & Ed	Central Regional Office Copiers 3/15/19-4/14/19	54.85	Y	Y	Y	